

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> , ¹	:	Case No. 08-35653-KRH
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	:	

**FIRST INTERIM APPLICATION OF GOWLING LAFLEUR
HENDERSON LLP FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS CANADIAN COUNSEL
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM NOVEMBER 18, 2008 THROUGH OCTOBER 31, 2009**

TO: THE HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

Pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Gowling Lafleur Henderson LLP (“Gowlings” or “Applicant”) hereby files this First Interim Application of Gowling Lafleur Henderson LLP for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors for the Period from November 18, 2008 through October 31, 2009 (the “Application”). By this Application, Gowlings seeks an interim allowance of compensation in the amount of \$104,456.00 and reimbursement of actual and necessary expenses in the amount of \$749.65, for a total allowed amount of \$105,205.65, and payment of the unpaid portion of such fees and expenses for the period November 18, 2008 through October 31, 2009 (the “Interim Period”) in

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahls, Inc. (n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

the aggregate amount of \$105,205.65. In support of this Application, Gowlings respectfully represents as follows:

Background

1. On November 10, 2008 (the "Petition Date"), the Debtors filed their voluntary Chapter 11 petitions for relief, thereby commencing the above-captioned cases. The cases are being jointly administered but are not substantively consolidated. The Debtors continue to operate their businesses and manage their properties as Debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. As of the date hereof, neither a trustee nor an examiner has been appointed in these chapter 11 cases. On November 12, 2008, the Office of the U.S. Trustee appointed the Official Committee of Unsecured Creditors (the "Committee") in these cases pursuant to Sections 1102(a) and 1102(b)(1). On November 13, 2008, the Committee was amended by the U.S. Trustee. On December 22, 2008, Gowlings filed its application to be employed as Canadian counsel to the Committee [Docket #1197].

Retention of Gowlings

2. On January 20, 2009, the Court entered its order authorizing the Committee to retain Gowlings (the "Retention Order") [Docket # 1667]. A copy of the Retention Order is attached hereto as Exhibit A.

Compensation Paid

3. On December 9, 2008, the Court entered its Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation ("Administrative Order") [Docket #830]. The Administrative Order authorized certain professionals and members of the Unsecured Creditors' Committee ("Professionals") to serve monthly fee requests ("Monthly Fee Requests"), pursuant to the procedures specified therein. If no objections are made within twenty (20) days after the end of the month for which compensation is sought, then the Debtors are authorized to pay the Professional eighty-five percent (85%) of the requested fees and one hundred percent (100%) of the requested expenses. To date, Gowlings has not filed any Monthly Fee Requests.

4. All Services for which Gowlings requests compensation were performed for or on behalf of the Committee.

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5. Except as set forth herein, Gowlings has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application.

6. Pursuant to Rule 2016(b) of the Federal Rules of Bankruptcy Procedure, there is no agreement or understanding between Gowlings and any other person other than the partners of Gowlings for the sharing of compensation to be received for services rendered in this case. Gowlings did not receive a retainer in these cases.

Jurisdiction and Venue

7. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§157 and 1334. This matter is a core proceeding pursuant to 11 U.S.C. § 157(b)(2)(A). Venue of these cases and this matter is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicate for the relief requested herein is 11 U.S.C. §§ 328, 330 and 331.

Relief Requested

8. By this Application, Gowlings seeks an interim allowance of compensation in the amount of \$104,456.00 (which amount represents 100% of fees incurred) and actual and necessary expenses in the amount of \$749.65 (which amount represents 100% of expenses incurred), for a total allowed amount of \$105,205.65, and payment of the unpaid amount of such fees and expenses for the period November 18, 2008 through October 31, 2009 of \$105,205.65. All amounts are reflected in Canadian dollars.

9. As of the date of this Application, Gowlings has been not received any payment of fees or expenses for the period from November 18, 2008 through October 31, 2009. The documentation reflecting the services performed, the time expended by each professional and the hourly rate of each professional incurred during the First Interim Compensation is annexed hereto as **Exhibit D**.

10. All of the professional services rendered by Gowlings for which compensation is requested were rendered solely in connection with this case and on behalf of the Committee. The services performed were necessary to the administration of these cases and were beneficial to the Committee at the time such services were rendered. All services were performed in a reasonable

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amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed. Annexed hereto as **Exhibit B** is a chart indicating the name of each lawyer or paralegal who have worked on this case in the Interim Period, the time expended by each professional, his or her title, hourly rate, and fees charged. Additionally, **Exhibit C** annexed hereto lists each work category and the number of hours expended by professionals for each such category.

11. The compensation requested is consistent with the nature and extent of the services rendered during the Interim Period, the size and complexity of this case, the time, labor and special expertise brought to bear on the questions presented, and other related factors. The compensation charged is reasonable based on rates charged by comparably skilled practitioners in this and other firms in non-bankruptcy cases. As such, Gowlings submits that the compensation sought is reasonable within the meaning of Sections 330 and 331 of the Bankruptcy Code.

12. Gowlings has assigned lawyers to tasks commensurate with their level of experience, and has avoided the unnecessary duplication of services rendered which required independent judgment and decision-making. Gowlings requests no compensation for services which represent charges normally associated with the Firm's overhead.

13. As set forth in the attached exhibits, Gowlings rendered 199.2 hours of professional services during the Interim Period.

Fee Statements

14. **Exhibit D** contains daily time logs describing the time spent by each lawyer and paralegal during the Interim Period. To the best of Gowlings' knowledge, this Application complies with Sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the Eastern District of Virginia (the "**Local Rules**").

15. Gowlings' time reports are initially handwritten or typed by the lawyer or paralegal performing the described services. The time reports are organized on a daily basis. Gowlings is particularly sensitive to issues of "lumping," and unless time was spent in one time

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frame on a variety of different matters for a particular client, separate time entries are set forth in the time reports. Gowlings charges for its professional services are based upon the time, nature, extent and value of such services and the cost of comparable services.

Actual and Necessary Expenses

16. A summary of actual and necessary expenses incurred by Gowlings for the Interim Period is attached hereto as part of **Exhibit E** and the expense detail is included in the statements attached as **Exhibit E**. Gowlings charges \$0.10 per page for photocopying expenses and the actual cost of binding materials related to this case. Gowlings' photocopying machines automatically record the number of copies made when the person that is doing the copying enters the client's account number into a device attached to the photocopier.

17. Gowlings does not charge for out-going facsimile transmissions. Gowlings does charge for long distance telephone calls on faxes.

18. Regarding providers of on-line legal research (e.g., Lexis and Westlaw), Gowlings does not charges usage rates.

19. Gowlings believes the foregoing rates are the market rates that the majority of law firms charge clients for such services.

Summary of Services Rendered

20. The names of the partners and associates of Gowlings who have rendered professional services in this case during the Interim Period, and the paralegals who provided services to these lawyers during the Interim Period, are set forth in the attached **Exhibit B**.

21. Gowlings, by and through the above-named persons, has performed all necessary professional services which are described and narrated in detail below.

Summary of Services by Categories

22. The services rendered by Gowlings during the Interim Period can be grouped into the categories set forth below. Gowlings attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more

categories, services pertaining to one category may in fact be included in another category. These services performed, by categories, are generally described below, with a more detailed identification of the actual services provided set forth on the attached **Exhibit C. Exhibit C** identifies the lawyers and paralegals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

A. Case Administration

23. Time billed to this category relates to case administration matters. During the Interim Period, Gowlings, among other things: (a) reviewed filings in the Canadian case involving Intertan Canada Ltd.; (b) consulted with and advised US counsel with respect to process and strategy matters involving Canada; and (c) reviewed distributed documents.

Fees: \$59,261.50

Total hours: 106

B. Retention of Professionals

24. Time billed to this category relates to the retention of Gowlings. The application to retain Gowlings was initially opposed by the Debtors.

Fees: \$6,182.50

Total hours: 9.9

C. Hearings

25. Included in this category are services related to attendance at hearings before the Ontario Supreme Court of Justice on various matters.

Fees: \$14,374.50

Total hours: 23.9

D. Asset Disposition

26. This category relates to the sale of the assets of Intertan Canada Ltd.

Fees: \$25.5

Total hours: \$16,230.00

E. Canadian Claims Process

27. Time billed to this category relates to the claims procedures undertaken to determine the claims against Intertan Canada Ltd.

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Fees: \$8,407.5

Total hours: 17.9

28. The nature of work performed by the Gowlings lawyers and paralegals is fully set forth in Exhibit C attached hereto. The hourly rates being charged are Gowlings' normal hourly rates for work of this character. The reasonable value of the services rendered by Gowlings to Debtors during the Interim Period is \$116,056.00.

29. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by Gowlings is fair and reasonable given the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

Certification Pursuant to Section 504 of the Bankruptcy Code

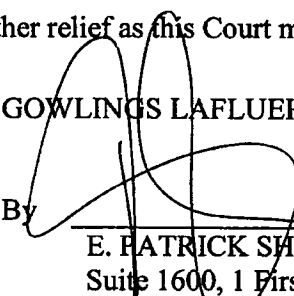
30. The Certification of E. Patrick Shea, submitted pursuant to section 504 of the Bankruptcy Code, is attached hereto as Exhibit F.

WHEREFORE, Gowlings respectfully requests that the Court approve, for the period November 18, 2008 through October 31, 2009, the interim allowance of the sum of \$116,056.00 as compensation for necessary professional services rendered and the sum of \$863.50 for reimbursement of actual necessary costs and expenses, for a total of \$116,919.50, that the Debtors be authorized and directed to pay the unpaid amount of such fees in the amount of \$116,919.50 and for such other and further relief as this Court may deem just and proper.

Dated: December 14, 2009

GOWLINGS LAFLUER HENDERSON LLP

By


E. PATRICK SHEA
Suite 1600, 1 First Canadian Place
100 King Street West
Toronto, Ontario M5X 1G5
Telephone: 416.369.7399
Facsimile: 416.862.7661

Canadian Counsel for the Official Committee of
Unsecured Creditors

Filed This 14th Day of December 2009

By: OFFICIAL COMMITTEE OF
UNSECURED CREDITORS

By: /s/ Paula S. Beran
Counsel

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
TAVENNER & BERAN, P.L.C.
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Local Co-Counsel for the Official Committee of Unsecured
Creditors

-and-

Richard M. Pachulski (CA Bar No. 90073)
Robert J. Feinstein (NY Bar No. RF-2836)
Jeffrey N. Pomerantz (CA Bar No. 143717)
PACHULSKI STANG ZIEHL & JONES LLP
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jpomerantz@pszjlaw.com

Lead Counsel for the Official Committee of Unsecured
Creditors

CERTIFICATE OF SERVICE

I hereby certify that on or before the 14th day of December, 2009 a true copy of the foregoing First Interim Application of Gowling Lafleur Henderson LLP for Compensation for Services Rendered and Reimbursement of Expenses as Canadian Counsel to the Official Committee of Creditors for the Period from November 18, 200 through October 31, 2009 was served via first-class mail, postage-prepaid and/or electronic delivery to:

Robert B. Van Arsdale – Via email: robert.b.van.arsdale@usdoj.gov
June E. Turner – Via email: june.e.turner@usdoj.gov
Office of the United States Trustee
701 East Broad Street, Suite 4304
Richmond, VA 23219

Michelle Mosier – Via email michelle_mosier@ccswinddown.com
Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, VA 23233

Gregg M. Galardi, Esq. – Via email: gregg.galardi@skadden.com
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Douglas M. Foley, Esq. – Via email: dfoley@mcguirewoods.com
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Richmond, VA 23219

/s/ Paula S. Beran
Co-Counsel

EXHIBIT A

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re: CIRCUIT CITY STORES, INC., <u>et al.</u> , ¹ Debtors.	: : : : : : : : : :	Chapter 11 Case No. 08-35653-KRH (Jointly Administered)
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**AGREED ORDER AUTHORIZING AND APPROVING THE EMPLOYMENT
OF GOWLING LAFLEUR HENDERSON LLP AS CANADIAN
COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS NUNC PRO TUNC TO NOVEMBER 18, 2008**

This matter came before the Court on the *Application for Entry of an Order Authorizing and Approving the Employment of Gowling Lafleur Henderson LLP as Canadian Counsel to the Official Committee of Unsecured Creditors Nunc Pro Tunc to November 18, 2008* (the "Application") and the Verified Statement of David F. W. Cohen filed in support of the Application (the "Cohen Statement") both filed by the Official Committee of Unsecured Creditors for approval of Gowling Lafleur Henderson LLP's employment as Canadian counsel

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City West Coast is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

Richard M. Pachulski (CA Bar No. 90073)
Robert J. Feinstein (NY Bar No. RF – 2836)
Jeffrey N. Pomerantz (CA Bar No. 143717)
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Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
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Telephone: (804) 783-8300
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Proposed Counsel for the Official
Committee of Unsecured Creditors

Proposed Co-Counsel for the Official
Committee of Unsecured Creditors

for the Official Committee of Unsecured Creditors in this case, pursuant to 11 U.S.C. § 1103(a), and Bankruptcy Rule 2014(a),

THE COURT HEREBY FINDS THAT:

- A. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334.
- B. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).
- C. Notice of the Application (and service of the proposed order) was sufficient under the circumstances.
- D. The Application and the Cohen Statement are in full compliance with all applicable provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules of this Court.
- E. Gowling Lafleur Henderson LLP does not hold or represent any interest materially adverse to the Committee, the Debtors' estate, or its creditors with respect to the matters upon which said law firm is to be engaged, and Gowling Lafleur Henderson LLP is a "disinterested person," as defined in § 101(14) of the Bankruptcy Code and as required by § 327(a) of the Bankruptcy Code.
- F. The retention and employment of Gowling Lafleur Henderson LLP in accordance with the Application and this Order is in the best interest of the Committee and the Debtors' estates.
- G. The Debtor's objection to the employment of Gowling Lafleur Henderson LLP [Docket No. 1450] is deemed resolved by the \$150,000 fee and expense cap, described below.

IT IS HEREBY ORDERED THAT:

- 1. The Application is hereby APPROVED.

2. Capitalized terms not otherwise defined herein shall have the meanings given to them in the Application.

3. The Committee is authorized to retain and employ Gowling Lafleur Henderson LLP as its Canadian counsel, pursuant to §§ 327, 328 and 1103 of the Bankruptcy Code, retroactive to November 18, 2008.

4. Gowling Lafleur Henderson LLP shall be compensated for such services and reimbursed for any related expenses as provided in the Application, and in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any additional procedures that may be established by this Court, provided however, that there shall be a cap on such compensation and reimbursement at the amount of \$150,000 (inclusive of Canadian taxes (the "Cap Amount")). This order is without prejudice to the rights of the Committee to seek additional authorization for expenditures above the Cap Amount in the future.

5. Upon entry a copy of this Order will be served on all parties receiving ECF notices in these cases. Thereafter, the Committee shall serve a copy of the Order on all remaining requisite parties as provided in the Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management, and Administrative Procedures.

Dated: Jan 16 2009 _____

/s/ Kevin Huennekens

UNITED STATES BANKRUPTCY JUDGE

Entered on docket: 1/20/09

WE ASK FOR THIS:

/s/ Lynn L. Tavenner
Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
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-and-

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jpomerantz@pszjlaw.com

Proposed Counsel for Official Committee of Unsecured
Creditors Holding Unsecured Claims

SEEN AND AGREED:

/s/ Douglas M. Foley (permission by email on 1/15/09)
Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square
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-and-

Douglas M. Foley (VA Bar No. 34364)
MCGUIREWOODS LLP
One James Center
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Richmond, Virginia 23219
(804) 775-1000

Counsel for the Debtors and Debtors in Possession

SEEN AND NO OBJECTION:

/s/ Robert B. Van Arsdale (permission by email on 1/15/09)

Robert B. Van Arsdale (VSB# 17483)

Assistant U.S. Trustee

Office of the U.S. Trustee

701 East Broad Street, Suite 4304

Richmond, VA 23219

(804) 771-2310

(804) 771-2330 (Facsimile)

CERTIFICATION

I hereby certify that the foregoing proposed Order has been either served on or endorsed by all necessary parties.

/s/ Lynn L. Tavenner

Lynn L. Tavenner, Esquire (Va. Bar No. 30083)

Tavenner & Beran, PLC

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Telephone: (804) 783-8300

Telecopy: (804) 783-0178

EXHIBIT B

EXHIBIT B

**SUMMARY OF TIME CHARGES AND HOURLY RATES BY PROFESSIONAL FOR
PERIOD FROM NOVEMBER 18, 2008 THROUGH OCTOBER 31, 2009**

Professional	Hourly Rate	Hours	Total
Johanne Baril (paralegal)	\$160	4.5	\$720.00
Hilary Chancy (paralegal)	\$205	1.0	\$205.00
David F.W. Cohen (partner)	\$725	48.7	\$35,307.50
Dom Glavota (partner)	\$600	3.4	\$2,040.00
Alain Lalonde (associate)	\$420	0.2	\$84.00
Frank Lamie (associate)	\$325	0.4	\$130.00
Christine Mason (associate)	\$325	21.2	\$6,890.00
Jean Misurec (paralegal)	\$205	2.5	\$512.50
Clifton Prophet (partner)	\$625/\$700	4.0	\$3,203.00
E. Patrick Shea (partner)	\$550/\$575	97.3	\$55,364.00
TOTAL		183.2	\$104,456.00

Total Hours: 183.2

Blended Hourly Rate: \$104,456.00
(Lawyers and Paralegals)

Blended Hourly Rate: \$570.17

EXHIBIT C

EXHIBIT C

SUMMARY OF SERVICES BY PROJECT CATEGORY

Retention of Professionals

10 Dec 2008	DC	Revising Gowlingss application for employment.	0.7	\$507.50
11 Dec 2008	PS	Engaged re application to employ Gowlingss	1.2	\$660.00
12 Dec 2009	PS	Final review of application to employ Gowlingss.	0.2	\$110.00
12 Dec 2008	DC	Further revising application for employment and clearing all issues and conditions.	2.8	\$2,030.00
10 Jan 2009	PS	Engaged re opposition to retention of Gowlingss.	3.2	\$1,840.00
11 Jan 2009	PS	Engaged re retainer of Gowlingss and objection filed by the Debtors including research re recognition of Creditors Committee in Canadian insolvency proceedings.	1.8	\$1,035.00
			9.9	\$6,182.50

Case Administration

18 Nov 2008	CP	Office conference with P. Shea and D. Cohen.	1.6	\$1,000.00
18 Nov 2008	DC	Call to J. Pomerantz to discuss issues being considered by Creditors Committee in respect of Canadian asset sales.	0.8	\$580.00
18 Nov 2009	DC	Review issues regarding potential Canadian sale process and consider strategic response to such.	5.1	\$3,697.50
19 Nov 2008	PS	Meeting with C. Prophet and D. Cohen re Intertan.	1.6	\$880.00
19 Nov 2008	DC	Meeting with P. Shea and C. Prophet regarding Creditor Committee strategy and conference call with J. Pomerantz during such meeting.	1.6	\$1,160.00
20 Nov 2008	PS	Search for available information with respect to filing of Intertan	0.8	\$440.00
20 Nov 2008	DC	Attendance to review of Chapter 11 in respect of Circuit City in respect of CCAA filing by Intertan and DIP loan structure.	4.5	\$3,262.50
20 Nov 2008	DC	Drafting correspondence to Pachulski Stang.	0.3	\$217.50
22 Nov 2008	DC	Drafting correspondence to Pachulski Stang.	2.7	\$1,957.50
22 Nov 2008	DC	Review of Canadian Court materials to respond to questions from Pachulski Stang.	2.1	\$1,522.50
23 Nov 2009	DC	Attendance to correspondence to and from P. Shea and C. Prophet.	0.7	\$507.50
23 Nov 2008	DC	Attendance to telephone call with J. Pomerantz	0.9	\$652.50

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		and other members of his firm regarding employment agreement and criteria and status of US proceedings and discussion of Canadian strategy.		
10 Dec 2008	PS	E-mail exchange with Pachulski Stang with respect to Canadian proceedings.	0.4	\$220.00
11 Dec 2008	PS	E-mail exchanges with Pachulski Stang re Canadian "docket" and access to documents filed in Canada.	0.3	\$165.00
12 Dec 2008	DC	Call to J. Fiero re Canadian proceedings.	0.7	\$507.50
12 Dec 2008	DC	Attendance to summary of updated Canadian Court docket and correspondence to Pachulski Stang counsel regarding same.	1.3	\$942.50
16 Dec 2008	DC	Office Conference with P. Shea regarding discussions with E. Sellers and J. Latham and strategy for increasing cooperation.	0.4	\$290.00
18 Dec 2008	DC	Office Conference with P. Shea and C. Prophet regarding discussions with E. Sellers - counsel to Intertan - and J. Latham - counsel to Canadian Monitor - and strategy for increasing cooperation and sales process.	1.1	\$797.50
18 Dec 2008	DC	Call and correspondence to J. Latham - counsel to Canadian Monitor.	0.9	\$652.50
19 Dec 2008	PS	Access website for Canadian proceedings and review materials filed in support of Initial Order and Monitor's reports	4.8	\$2,640.00
19 Dec 2008	DC	Research in respect of and attendance to correspondence to Pachulski Stang re Canadian sale process update.	4.1	\$2,972.50
20 Dec 2008	PS	Update re status of US and Canadian insolvency filings	1.6	\$880.00
22 Dec 2008	DC	Meeting with P. Shea and correspondence to and from P. Shea regarding engaging in dialogue with Canadian Monitor and Canadian DIP regarding the Canadian sale process.	1.4	\$1,015.00
22 Dec 2008	PS	Engaged re consideration of issues raised by DIP amendment in the US and impact in Canada including e-mail exchanges re the issues.	3.1	\$1,705.00
22 Dec 2008	PS	Review of DIP Loan documents.	2.6	\$1,430.00
23 Dec 2008	PS	Review of DIP loan and impact on Canada proceedings and e-mail exchanges with, inter alia, R. Feinstein and J. Pomerantz re the issues raised by the DIP amendment.	1.3	\$715.00
23 Dec 2008	PS	Prepare for and participate in conference call.	0.4	\$220.00
26 Dec 2008	PS	Review updates on website and review amendment to DIP agreement.	0.6	\$330.00

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29 Dec 2008	PS	Telephone conversation with M. Wasserman; office conference with D. Cohen.	0.5	\$275.00
6 Jan 2009	PS	E-mail exchanges with respect to access to information from Debtors' Canadian counsel re sales process.	0.3	\$172.50
7 Jan 2009	PS	Consider issues relating to approval of DIP loan in Canada and impact of amendment in US.	2.9	\$1,667.50
8 Jan 2009	PS	Review initial filing materials and DIP loan agreement and amendments.	3.1	\$1,782.50
10 Jan 2009	PS	Receive and review materials from monitor's counsel including Monitor's third report to the Court and correspondence with counsel re same.	4.7	\$2,702.50
12 Jan 2009	PS	Receive and review materials re motion by Intertan.	2.8	\$1,610.00
13 Jan 2009	PS	Receive and review submission by Debtors in response to Monitor's motion.	1.5	\$862.50
17 Jan 2009	PS	Review and consider issues relating to sales process for Canadian assets.	1.5	\$862.50
18 Jan 2009	PS	E-mail from J. Pomerantz re DIP financing and consider impact on issues raised by Monitor re DIP in Canada.	1.9	\$1,092.50
27 Jan 2009	DC	Attendance to telephone call with Pachulski Stang to review bid issues; consideration of Rogers bid spoiler with respect to Bell bid.	0.9	\$652.50
2 Feb 2009	DC	Attendance to call with US DIP counsel and Circuit City counsel.	1.0	\$725.00
5 Feb 2009	DC	Attendance to telephone call to Circuit City with respect to Canadian DIP security review.	0.1	\$72.50
8 Feb 2009	PS	Download and review Intertan affidavit re sales process and other matters.	1.0	\$575.00
9 Feb 2009	DC	Attendance to telephone call with respect to review of DIP security.	0.4	\$290.00
9 Feb 2009	PS	Review motion record filed by Intertan to establish pre-filing claims process.	1.4	\$805.00
10 Feb 2009	PS	Office conference with F. Lamie.	0.2	\$115.00
10 Feb 2009	PS	Receive and review endorsement and order made re pre-filing claims process.	0.3	\$172.50
10 Feb 2009	DC	Attendance to telephone call with H. Kevane; attendance to office conference with C. Mason.	0.7	\$507.50
11 Feb 2009	CM	Reviewing credit agreement and security documents re Intertan Canada Ltd.	2.2	\$715.00
12 Feb 2009	JB	E-mail from H. Chancey, searches re Intertan Canada Ltd. and discussion with A. Lalonde.	0.5	\$80.00
12 Feb 2009	HC	Order <i>Personal Property Security Act</i> (Ontario) certificate and Personal Property Security Act searches across Canada and Territories for	1.0	\$205.00

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		Intertan Canada Ltd.		
12 Feb 2009	DC	Attendance to security review issues.	0.9	\$652.50
12 Feb 2009	AL	Discussion with J. Baril re searches re Intertan Canada Ltd.	0.2	\$84.00
12 Feb 2009	AL	Conducting section 427 searches under the <i>Bank Act</i> across Canada.	1.0	\$205.00
12 Feb 2009	CM	Discussing credit and security documents with D. Cohen and obtaining PPSA and <i>Bank Act</i> searches re Intertan Canada Ltd.	0.4	\$130.00
13 Feb 2009	JB	Register of Personal and Movable Real Rights searches, analysis and report including translation; Scan of documents and e-mail to H. Chancey.	4.0	\$640.00
17 Feb 2009	CM	Reviewing security documents, <i>Bank Act</i> and PPSA searches; preparing first draft of security review report; discussing draft report with D. Cohen and incorporating amendments.	4.2	\$1,365.00
19 Feb 2009	PS	Download and review motion record filed by Intertan re amended DIP facility.	1.9	\$1,092.50
22 Feb 2009	CM	Reviewing and considering H. Kevane's comments on draft security review; amending PPSA search summary.	1.3	\$422.50
23 Feb 2009	CM	Email to H. Kevane re review on Intertan Canada Ltd. Canadian security.	0.1	\$32.50
23 Feb 2009	CM	Amending PPSA search summary for InterTAN Canada Ltd.	0.5	\$162.50
24 Feb 2009	DG	Discussion with D. Cohen re opinion; review of draft opinion and discuss same with C. Mason; review of Canadian GSA and Credit Agreement to confirm matters set out in opinion; review of search results with C. Mason; amend opinion and discuss same with C. Mason.	2.8	\$1,680.00
25 Feb 2009	CM	Updating security review letter with search results, discussing letter to H. Kevane with D. Glavota and sending letter to H. Kevane.	1.2	\$390.00
24 Feb 2009	CM	Conference call with H Kevane re review of InterTAN Canada Ltd security; discussing changes with D Glavota and amending letter before forwarding final form to H Kevane.	2.5	\$812.50
25 Feb 2009	AL	Conducting corporate searches; Conducting execution searches in Simcoe; Conducting bankruptcy and insolvency searches; Re: Intertan Canada.	1.5	\$307.50
25 Feb 2009	DG	Further discussions and review of draft opinion with C. Mason.	0.6	\$360.00
25 Feb 2009	PS	Review endorsement and order re amendment to	0.4	\$230.00

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		the DIP facility.		
6 Mar 2009	PS	Download and review Court materials re sale approval motion.	2.9	\$1,667.50
10 Mar 2009	PS	Review orders and endorsements.	0.5	\$287.50
27 May 2009	PS	Receive and review motion materials with respect to motion brought by Intertan re sale approval.	1.2	\$690.00
2 Jun 2009	PS	Receive and review orders made extending stay and amending DIP.	0.2	\$115.00
28 Jun 2009	PS	Review Court material.	0.9	\$517.50
29 Jun 2009	PS	Receive and review order extending stay, etc.	0.2	\$115.00
			106.0	\$59,261.50

Canadian Claims Process

24 Jun 2009	PS	Receive materials re claims procedure.	0.9	\$517.50
28 Jul 2009	PS	Review motion record in respect of motion to establish a claims process.	2.5	\$1,437.50
30 Jul 2009	PS	Review order and endorsement re claims process.	0.3	\$172.50
15 Oct 2009	CM	Reviewing documentation re procedure for filing proof of claim; Reviewing Monitor's reports for information re expected dividend.	5.3	\$1,722.50
19 Oct 2009	CM	Drafting memo on claims and the claims process.	3.5	\$1,137.50
22 Oct 2009	DC	Attendance to review Canadian Monitor's realization and claims report and report to J. Pomerantz regarding same.	2.1	\$1,522.50
22 Oct 2009	PS	Engaged re review of report re claims process and realization analysis.	2.1	\$1,207.50
23 Oct 2009	PS	Review Court materials in respect of motion to extend the stay of proceedings.	1.2	\$690.00
			17.9	\$8,407.50

Hearings

23 Dec 2008	CP	Prepare for and attend at hearing re amendments to DIP agreement; report to US counsel.	1.9	\$1,875.50
23 Dec 2008	PS	Report from C Prophet on attendance at Court.	0.5	\$275.00
24 Dec 2008	PS	Prepare for an attend 9:30 appointment and report to client.	2.5	\$1,375.00
14 Jan 2009	PS	Attend motion by Monitor.	6.2	\$3,565.00
14 Jan 2009	CP	Brief discussion with P. Shea re motion on US DIP amendment re Court attendance.	0.2	\$140.00

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15 Jan 2009	PS	Engaged re hearing of motion with respect to issues with DIP and security over Canadian assets.	2.1	\$1,207.50
16 Jan 2009	PS	Prepare for an attend motion and provide report to client subsequent to attendance.	6.9	\$3,967.50
23 Jan 2009	PS	Receive and review decision from Court.	1.8	\$1,035.00
24 Jan 2009	PS	Prepare analysis of decision of Mr. Justice Morawetz.	1.4	\$804.00
10 Feb 2009	FL	Attendance in Court, and prepare follow-up memo to file and report to P. Shea.	0.4	\$130.00
			23.9	\$14,374.50

Asset Disposition

18 Dec 2008	CP	Consulting with D. Cohen and P. Shea and e-mail re same on sale process issues.	0.3	\$187.50
18 Dec 2008	PS	Consultation re sales process.	0.9	\$495.00
26 Jan 2009	PS	Receive and review summary of bids for Intertan.	3.7	\$2,127.50
27 Jan 2009	PS	Receive and review detailed bid package for Intertan.	4.8	\$2,760.00
16 Feb 2009	DC	Attendance to correspondence with respect to Asset Purchase Agreement to J. Pomerantz and initial review of Asset Purchase Agreement.	1.1	\$797.50
17 Feb 2009	DC	Attendance to Asset Purchase Agreement review; telephone call to E. Sellers – counsel to Intertan.	1.1	\$797.50
18 Feb 2009	DC	Review revised Asset Purchase Agreement, telephone call with M. Wasserman – counsel to Intertan - re Asset Purchase Agreement and prepare comments to report to Pachulski Stang.	0.8	\$580.00
19 Feb 2009	DC	Engaged re Asset Purchase Agreement.	2.6	\$1,885.00
20 Feb 2009	DC	Attendance to further review of Asset Purchase Agreement and telephone conference with counsel to Intertan re Asset Purchase Agreement.	3.5	\$2,537.50
23 Feb 2009	DC	Attendance to confidentiality issues with respect to Asset Purchase Agreement and telephone call with M. Wasserman – counsel to Intertan.	1.4	\$1,015.00
16 Feb 2009	PS	Review purchase agreement and provide comments on same with respect to termination of agreements and franchise situation.	3.2	\$1,840.00
17 Feb 2009	PS	Engaged re consideration of Canadian Asset Purchase Agreement and potential impact on Creditors Committee.	2.1	\$1,207.50
			25.5	\$16,230.00

EXHIBIT D

EXHIBIT D

DOCKET DETAILS

Johanne Baril	JB
Hilary Chancy	HC
David F.W. Cohen	DC
Dom Glavota	DG
Alain Lalonde	AL
Frank Lamie	FL
Christine Mason	CM
Jean Misurec	JM
Clifton Prophet	CP
E. Patrick Shea	PS

Date	Prof	Docket	Rate	Time	Total
12 Feb 2009	JB	E-mail from H. Chancey, searches re Intertan Canada Ltd. and discussion with A. Lalonde.	\$160	0.5	\$80.00
13 Feb 2009	JB	Register of Personal and Movable Real Rights searches, analysis and report including translation. Scan of documents and e-mail to H. Chancey.	\$160	4.0	\$640.00
				4.5	\$720.00
12 Feb 2009	HC	Order <i>Personal Property Security Act</i> (Ontario) certificate and Personal Property Security Act searches across Canada and Territories for Intertan Canada Ltd.	\$205	1.0	\$205.00
				1.0	\$205.00
18 Nov 2008	DC	Call to J. Pomerantz to discuss issues being considered by Creditors Committee in respect of Canadian asset sales.		0.8	\$580.00
18 Nov 2009	DC	Review issues regarding potential Canadian sale process and consider strategic response to such..		5.1	\$3,697.50
19 Nov 2008	DC	Meeting with P. Shea and C. Prophet regarding Creditor Committee strategy and conference call with J. Pomerantz during such meeting.		1.6	\$1,160.00
20 Nov 2008	DC	Attendance to review of Chapter 11 in respect of Circuit City in respect of CCAA filing by Intertan and DIP loan structure.		4.5	\$3,262.50
20 Nov 2008	DC	Drafting correspondence to Pachulski Stang.		0.3	\$217.50
22 Nov 2008	DC	Drafting correspondence to Pachulski Stang.		2.7	\$1,957.50

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Date	Prof	Docket	Rate	Time	Total
22 Nov 2008	DC	Review of Canadian Court materials to respond to questions from Pachulski Stang.		2.1	\$1,522.50
23 Nov 2009	DC	Attendance to correspondence to and from P. Shea and C. Prophet.		0.7	\$507.50
23 Nov 2008	DC	Attendance to telephone call with J. Pomerantz and other members of his firm regarding employment agreement and criteria and status of US proceedings and discussion of Canadian strategy.		0.9	\$652.50
10 Dec 2008	DC	Revising Gowlingss application for employment.		0.7	\$507.50
12 Dec 2008	DC	Call to J. Fiero re Canadian proceedings.		0.7	\$507.50
12 Dec 2008	DC	Attendance to summary of updated Canadian Court docket and correspondence to Pachulski Stang counsel regarding same.		1.3	\$942.50
12 Dec 2008	DC	Further revising application for employment and clearing all issues and conditions.		2.8	\$2,030.00
16 Dec 2008	DC	Office Conference with P. Shea regarding discussions with E. Sellers and J. Latham and strategy for increasing cooperation.		0.4	\$290.00
18 Dec 2008	DC	Office Conference with P. Shea and C. Prophet regarding discussions with E. Sellers - counsel to Intertan - and J. Latham - counsel to Canadian Monitor - and strategy for increasing cooperation and sales process.		1.1	\$797.50
18 Dec 2008	DC	Call and correspondence to J. Latham - counsel to Canadian Monitor.		0.9	\$652.50
19 Dec 2008	DC	Research in respect of and attendance to correspondence to Pachulski Stang re Canadian sale process update.		4.1	\$2,972.50
22 Dec 2008	DC	Meeting with P. Shea and correspondence to and from P. Shea regarding engaging in dialogue with Canadian Monitor and Canadian DIP regarding the Canadian sale process.		1.4	\$1,015.00
27 Jan 2009	DC	Attendance to telephone call with Pachulski Stang to review bid issues; consideration of Rogers bid spoiler with respect to Bell bid.		0.9	\$652.50
2 Feb 2009	DC	Attendance to call with US DIP counsel and Circuit City counsel.		1.0	\$725.00
5 Feb 2009	DC	Attendance to telephone call to Circuit City with respect to Canadian DIP security review.		0.1	\$72.50
9 Feb 2009	DC	Attendance to telephone call with respect to review of DIP security.		0.4	\$290.00

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Date	Prof	Docket	Rate	Time	Total
10 Feb 2009	DC	Attendance to telephone call with H. Kevane; attendance to office conference with C. Mason.		0.7	\$507.50
12 Feb 2009	DC	Attendance to security review issues.		0.9	\$652.50
16 Feb 2009	DC	Attendance to correspondence with respect to Asset Purchase Agreement to J. Pomerantz and initial review of Asset Purchase Agreement.		1.1	\$797.50
17 Feb 2009	DC	Attendance to Asset Purchase Agreement review; telephone call to E. Sellers – counsel to Intertan.		1.1	\$797.50
18 Feb 2009	DC	Review revised Asset Purchase Agreement, telephone call with M. Wasserman – counsel to Intertan - re Asset Purchase Agreement and prepare comments to report to Pachulski Stang.		0.8	\$580.00
19 Feb 2009	DC	Engaged re Asset Purchase Agreement.		2.6	\$1,885.00
20 Feb 2009	DC	Attendance to further review of Asset Purchase Agreement and telephone conference with counsel to Intertan re Asset Purchase Agreement.		3.5	\$2,537.50
23 Feb 2009	DC	Attendance to confidentiality issues with respect to Asset Purchase Agreement and telephone call with M. Wasserman – counsel to Intertan.		1.4	\$1,015.00
22 Oct 2009	DC	Attendance to review Canadian Monitor's realization and claims report and report to J. Pomerantz regarding same.		2.1	\$1,522.50
				48.7	\$35,307.50
24 Feb 2009	DG	Discussion with D. Cohen re opinion; review of draft opinion and discuss same with C. Mason; Review of Canadian GSA and Credit Agreement to confirm matters set out in opinion; review of search results with C. Mason; amend opinion and discuss same with C. Mason.		2.8	\$1,680.00
25 Feb 2009	DG	Further discussions and review of draft opinion with C. Mason;		0.6	\$360.00
				3.4	\$2,040.00
12 Feb 2009	AL	Discussion with J. Baril re searches re Intertan Canada Ltd.	\$420	0.2	\$84.00
				0.2	\$84.00
10 Feb 2009	FL	Attendance in Court and prepare follow-up memo to file and report to P. Shea.	\$325	0.4	\$130.00
				0.4	\$130.00
11 Feb 2009	CM	Reviewing credit agreement and security documents re Intertan Canada Ltd.	\$325	2.2	\$715.00

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Date	Prof	Docket	Rate	Time	Total
12 Feb 2009	CM	Discussing credit and security documents with D. Cohen; obtaining PPSA and <i>Bank Act</i> searches re InterTAN Canada Ltd;	\$325	0.4	\$130.00
17 Feb 2009	CM	Reviewing security documents, Bank Act and PPSA searches and preparing first draft of security review report; Discussing draft report with D. Cohen and incorporating amendments.	\$325	4.2	\$1,365.00
22 Feb 2009	CM	Reviewing and considering H. Kevane's comments on draft security review; amending PPSA search summary.	\$325	1.3	\$422.50
23 Feb 2009	CM	Email to H Kevane re review on Intertan Canada Ltd. Canadian security.	\$325	0.1	\$32.50
23 Feb 2009	CM	Amending PPSA search summary for Intertan Canada Ltd.	\$325	0.5	\$162.50
24 Feb 2009	CM	Conference call with H. Kevane re review of Intertan Canada Ltd security; discussing changes with D. Glavota and amending letter before forwarding final form to H. Kevane.	\$325	2.5	\$812.50
25 Feb 2009	CM	Updating security review letter with search results, discussing letter to H. Kevane with D. Glavota and sending letter to H. Kevane.	\$325	1.2	\$390.00
15 Oct 2009	CM	Reviewing documentation re procedure for filing proof of claim; Reviewing Monitor's reports for information re expected dividend.	\$325	5.3	\$1,722.50
19 Oct 2009	CM	Drafting memo on claims and the claims process.	\$325	3.5	\$1,137.50
				21.2	\$6,890.00
12 Feb 2009	JM	Conducting section 427 searches under the <i>Bank Act</i> across Canada.	\$205	1.0	\$205.00
25 Feb 2009	JM	Conducting corporate searches, execution searches and bankruptcy and insolvency searches.	\$205	1.5	\$307.50
				2.5	\$512.50
18 Nov 2008	CP	Office conference with P. Shea and D. Cohen.	\$625	1.6	\$1,000.00
18 Dec 2008	CP	Consulting with D. Cohen and P. Shea and e-mail re same on sale process issues.	\$625	0.3	\$187.50
23 Dec 2008	CP	Prepare for and attend at hearing re amendments to DIP agreement; report to US counsel.	\$625	1.9	\$1,875.50
14 Jan 2009	CP	Brief discussion with P. Shea re motion on US DIP amendment.	\$700	0.2	\$140.00
				4.0	\$3,203.00

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Date	Prof	Docket	Rate	Time	Total
19 Nov 2008	PS	Meeting with C. Prophet and D. Cohen re Intertan.	\$550	1.6	\$880.00
20 Nov 2008	PS	Search for available information with respect to filing of Intertan.	\$550	0.8	\$440.00
10 Dec 2008	PS	E-mail exchange with Pachulski Stang with respect to Canadian proceedings.	\$550	0.4	\$220.00
11 Dec 2008	PS	E-mail exchanges with Pachulski Stang re Canadian "docket" and access to documents filed in Canada.	\$550	0.3	\$165.00
11 Dec 2008	PS	Engaged re application to employ Gowlingss.	\$550	1.2	\$660.00
12 Dec 2008	PS	Final review of application to employ Gowlingss.	\$550	0.2	\$110.00
18 Dec 2008	PS	Consultation re sales process.	\$550	0.9	\$495.00
19 Dec 2008	PS	Access website for Canadian proceedings and review materials filed in support of Initial Order and Monitor's reports.	\$550	4.8	\$2,640.00
20 Dec 2008	PS	Update re status of US and Canadian insolvency filings.	\$550	1.6	\$880.00
22 Dec 2008	PS	Engaged re consideration of issues raised by DIP amendment in the US and impact in Canada including e-mail exchanges re the issues.	\$550	3.1	\$1,705.00
22 Dec 2008	PS	Review of DIP Loan documents.	\$550	2.6	\$1,430.00
23 Dec 2008	PS	Review of DIP loan and impact on Canada proceedings and e-mail exchanges with, inter alia, R. Feinstein and J. Pomerantz re the issues raised by the DIP amendment.	\$550	1.3	\$715.00
23 Dec 2008	PS	Prepare for and participate in conference call.	\$550	0.4	\$220.00
23 Dec 2008	PS	Report from C Prophet on attendance at Court.	\$550	0.5	\$275.00
24 Dec 2008	PS	Prepare for and attend 9:30 appointment and report to client.	\$550	2.5	\$1,375.00
26 Dec 2008	PS	Review updates on website and review amendment to DIP agreement.	\$550	0.6	\$330.00
29 Dec 2008	PS	Telephone conversation with M. Wasserman; office conference with D. Cohen.	\$550	0.5	\$275.00
6 Jan 2009	PS	E-mail exchanges with respect to access to information from Debtors' Canadian counsel re sales process.	\$575	0.3	\$172.50
7 Jan 2009	PS	Consider issues relating to approval of DIP loan in Canada and impact of amendment in US.	\$575	2.9	\$1,667.50
8 Jan 2009	PS	Review initial filing materials and DIP loan agreement and amendments.	\$575	3.1	\$1,782.50
10 Jan 2009	PS	Receive and review materials from monitor's counsel including Monitor's third	\$575	4.7	\$2,702.50

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Date	Prof	Docket	Rate	Time	Total
		report to the Court and correspondence with counsel re same.			
10 Jan 2009	PS	Engaged re retainer of Gowlingss.	\$575	3.2	\$1,840.00
11 Jan 2009	PS	Engaged re retainer of Gowlingss and objection filed by the Debtors including research re recognition of Creditors Committee in Canadian insolvency proceedings.	\$575	1.8	\$1,035.00
12 Jan 2009	PS	Receive and review materials re motion by Intertan.	\$575	2.8	\$1,610.00
13 Jan 2009	PS	Receive and review submission by Debtors in response to Monitor's motion.	\$575	1.5	\$862.50
14 Jan 2009	PS	Attend motion by Monitor.	\$575	6.2	\$3,565.00
15 Jan 2009	PS	Engaged re hearing of motion with respect to issues with DIP and security over Canadian assets.	\$575	2.1	\$1,207.50
16 Jan 2009	PS	Prepare for an attend motion and provide report to client subsequent to attendance.	\$575	6.9	\$3,967.50
17 Jan 2009	PS	Review and consider issues relating to sales process for Canadian assets.	\$575	1.5	\$862.50
18 Jan 2009	PS	E-mail from J. Pomerantz re DIP financing and consider impact on issues raised by Monitor re DIP in Canada.	\$575	1.9	\$1,092.50
23 Jan 2009	PS	Receive and review decision from Court.	\$575	1.8	\$1,035.00
24 Jan 2009	PS	Prepare analysis of decision of Mr. Justice Morawetz.	\$575	1.4	\$804.00
26 Jan 2009	PS	Receive and review summary of bids for Intertan.	\$575	3.7	\$2,127.50
27 Jan 2009	PS	Receive and review detailed bid package for Intertan.	\$575	4.8	\$2,760.00
8 Feb 2009	PS	Download and review Intertan affidavit re sales process and other matters.	\$575	1.0	\$575.00
9 Feb 2009	PS	Review motion record filed by Intertan to establish pre-filing claims process.	\$575	1.4	\$805.00
10 Feb 2009	PS	Receive and review endorsement and order made re pre-filing claims process.	\$575	0.3	\$172.50
10 Feb 2009	PS	Office conference with F. Lamie.	\$575	0.2	\$115.00
16 Feb 2009	PS	Review purchase agreement and provide comments on same with respect to termination of agreements and franchise situation.	\$575	3.2	\$1,840.00
17 Feb 2009	PS	Engaged re consideration of Canadian APA and potential impact on US Unsecured Creditors Committee.	\$575	2.1	\$1,207.50
19 Feb 2009	PS	Download and review motion record filed by Intertan re amended DIP facility.	\$575	1.9	\$1,092.50
25 Feb 2009	PS	Review endorsement and order re amendment to the DIP facility.	\$575	0.4	\$230.00
6 Mar 2009	PS	Download and review motion materials re	\$575	2.9	\$1,667.50

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Date	Prof	Docket	Rate	Time	Total
		sale approval motion.			
10 Mar 2009	PS	Review orders and endorsements.	\$575	0.5	\$287.50
27 May 2009	PS	Receive and review motion materials with respect to motion brought by Intertan re sale approval.	\$575	1.2	\$690.00
2 Jun 2009	PS	Receive and review orders made extending stay and amending DIP.	\$575	0.2	\$115.00
28 Jun 2009	PS	Review Canadian Court material.	\$575	0.9	\$517.50
29 Jun 2009	PS	Receive and review order extending stay, etc.	\$575	0.2	\$115.00
24 Jun 2009	PS	Receive materials re claims procedure.	\$575	0.9	\$517.50
28 Jul 2009	PS	Review motion record in respect of motion to establish a claims process.	\$575	2.5	\$1,437.50
30 Jul 2009	PS	Review order and endorsement re claims process.	\$575	0.3	\$172.50
22 Oct 2009	PS	Engaged re review of report re claims process and realization analysis.	\$575	2.1	\$1,207.50
23 Oct 2009	PS	Review Canadian Court materials in respect of motion to extend the stay of proceedings.	\$575	1.2	\$690.00
				97.3	\$55,364.00

EXHIBIT E

EXHIBIT E

SUMMARY OF DISBURSEMENTS BILLED

Expense Category	Total Expenses
Searches	\$569.65
Postage / Courier	\$14.50
Reproduction/Binding Expense	\$165.50
TOTAL DISBURSEMENTS BILLED:	\$749.65

Feb 27, 2009	RDPRM – Search – non taxable disbursement	\$24.00
Feb 25, 2009	Copying	\$75.90
Feb 25, 2009	Copying	\$5.00
Feb 25, 2009	Corporate Searches	\$3.00
Feb 25, 2009	Corporate Searches	\$20.00
Feb 25, 2009	Corporate Searches	\$8.00
Feb 25, 2009	Insolvency/Bankruptcy Search	\$8.00
Feb 25, 2009	TeraView (Ontario) Online Searches & Registration	\$14.00
Feb 18, 2009	Binding	\$11.60
Feb 17, 2009	Copying	\$19.25
Feb 13, 2009	Copying	\$53.75
Feb 13, 2009	Courier	\$7.50
Feb 12, 2009	Service Fee Associated with a Search	\$4.00
Feb 12, 2009	PPSA Online Search	\$3.00
Feb 12, 2009	Corporate Searches	\$150.00
Feb 12, 2009	Corporate Searches – Agency	\$38.65
Feb 12, 2009	Corporate Searches	\$101.50
Feb 12, 2009	Corporate Searches – Agency	\$33.50
Feb 12, 2009	PPSA Online Search	\$8.00
Feb 12, 2009	Bank Act – Section 427 Search	\$154.00
Dec 12, 2008	Courier	\$7.00

EXHIBIT F

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> , ¹	:	Case No. 08-35653-KRH
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	:	

**CERTIFICATION UNDER GUIDELINES FOR FEES AND
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT
OF FIRST INTERIM APPLICATION OF GOWLING LAFLEUR HENDERSON LLP
FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE OFFICIAL COMMITTEE OF CREDITORS
FOR THE PERIOD FROM NOVEMBER 18, 2008 THROUGH OCTOBER 31, 2009**

I, E. Patrick Shea, hereby certify that:

1. I am a partner with the applicant firm of Gowling Lafleur Henderson LLP (“Gowlings”), Canadian counsel to the Official Committee of Unsecured Creditors appointed in above-captioned matter. I submit this certification with respect to Gowlings compliance with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), and the Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation for Professionals (“Administrative Order”), and collectively with the Local Guidelines and UST Guidelines, (the “Guidelines”).

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prates, Inc. (n/a), XStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

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2. This Certification is made in connection with the First Interim Application of Gowling Lafleur Henderson LLP for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Creditors (the "Application") for the Period from November 18, 2008 through October 31, 2009 ("Interim Period"), in accordance with the Guidelines.

3. In accordance with 18 U.S.C. § 155 and the Rules of this Court, neither I nor any lawyer of my firm has entered into any agreement, written or oral, express or implied, with the Office of the United States Trustee, with the Debtors, any creditor or any other party in interest, or any lawyer of such person, for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the assets of the Debtors.

4. In accordance with Section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm or any lawyer thereof or any person for the division of such compensation as my firm may receive for services rendered in connection with this case, nor will any division or fees prohibited by Section 504 of the Bankruptcy Code be made by me or any partner, counsel or associate of my firm.

5. I certify that: (a) I have read the Application; (b) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines; (c) the fees and disbursements sought are billed at rates in accordance with those customarily charged by Gowlings and generally accepted by Gowlings' clients; and (d) in providing a reimbursable service, Gowlings does not make a profit on that service, whether the service is performed by Gowlings in-house or through a third party.

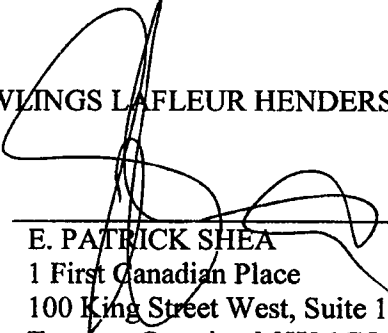
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6. I certify that the Debtors, counsel for the statutory creditors' committee, and the United States Trustee for the Eastern District of Virginia are each being provided with a copy of the Application.

Dated: December 14, 2009

GOWLINGS LAFLEUR HENDERSON LLP

By



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